ATLAS PUBLIC SCHOOLS
Forecast/Budget by Month
2024-25

Legend:	
Blue	Hard-coded
Green	Linked to another cell
Black	Formula-based

Cash Basis

	FY25 Approved Budget	Jul *ACTUALS* *12*	Aug *ACTUALS* *11*	Sep *ACTUALS* *10*	Oct *Projected* *9*	Nov *Projected* *8*	Dec *Projected* *7*	Jan *Projected* *6*	Feb *Projected* *5*	Mar *Projected* *4*	Apr *Projected* *3*	May *Projected* *2*	Jun *Projected* *1*	FY25 FORECAST	VARIANCE *[Projected - Budgeted]*	TRACKING, % Budget	YTD % Budget
Enrollment	416.0																
ADA	408.6	280.3	280.3	280.3	280.3	396.0	396.0	396.0	396.0	396.0	396.0	396.0	396.0				
WADA	476.3	294.3	294.3	326.8	326.8	492.9	492.9	492.9	492.9	492.9	492.9	492.9	492.9				
Revenues																	
Local Revenue																	
Prop C	$ 468,156	$ 37,086	$ 66,957	$ 37,614	$ 35,667	$ 50,521	$ 30,575	$ 36,036	$ 43,202	$ 36,540	$ 36,540	$ 36,540	$ 36,540	$ 483,819	$ 15,662	103%	63%
Interest Earnings	$ 36,000	$ 3,960	$ 3,486	$ 3,571	$ 3,227	$ 3,119	$ 3,979	$ 3,711	$ 3,516	$ 3,521	$ 3,512	$ 3,560	$ 3,633	$ 42,794	$ 6,794	119%	69%
Other Pupil Activity Income	$ 40,000	$ 873	$ 9,629	$ 5,586	$ 180	$ 1,023	$ 4,681	$ 225	$ 3,171	$ 3,499	$ 2,624	$ 2,200	$ 2,489	$ 36,180	$ (3,820)	90%	55%
Intersession Fees	$ -	$ 10,125	$ 2,649	$ 4,113	$ 3,918	$ 2,806	$ 2,221	$ 1,094	$ 2,500	$ 2,155	$ 1,993	$ 1,935	$ 2,146	$ 37,655	$ 37,655	-	26926%
Preschool Tuition	$ -	$ -	$ -	$ 4,413	$ 1,921	$ 1,188	$ 3,843	$ 2,788	$ 2,435	$ 2,564	$ 2,907	$ 2,674	$ 2,645	$ 27,378	$ 27,378	-	14153%
Rental Income	$ -	$ -	$ -	$ -	$ -	$ 2,916	$ -	$ 4,510						$ 7,426	$ 7,426	-	7426%
Gifts/Grants Revenue	$ 878,000	$ -	$ -	$ 314,100	$ 5,000	$ 260,000	$ -	$ 11,655		$ 314,000				$ 904,755	$ 26,755	103%	67%
School Level Fundraising	$ 123,500	$ 16,245	$ 17,590	$ -	$ 1,000	$ 24,067	$ 19,983	$ -	$ 3,572	$ 3,572	$ 3,572	$ 3,572	$ 3,572	$ 96,745	$ (26,755)	78%	64%
Miscellaneous Revenue	$ 82,176	$ 34	$ 34	$ 45	$ 41	$ 40	$ 46	$ 130	$ 64	$ 70	$ 78	$ 85	$ 74	$ 742	$ (81,434)	1%	0%
Total Local Revenue	***$ 1,627,832***	***$ 68,323***	***$ 100,345***	***$ 369,442***	***$ 50,954***	***$ 345,680***	***$ 65,328***	***$ 60,151***	***$ 58,460***	***$ 365,921***	***$ 51,225***	***$ 50,567***	***$ 51,099***	***$ 1,637,494***	***$ 9,662***	*101%*	***65%***
State & Federal Revenue																	
State Rev - Basic Formula	$ 5,389,355	$ 344,411	$ 351,910	$ 442,806	$ 379,750	$ 931,078	$ 580,128	$ 580,270	$ 580,319	$ 580,249	$ 580,249	$ 580,249	$ 580,249	$ 6,511,667	$ 1,122,312	121%	67%
State Rev - Classroom Trust	$ 141,923	$ 14,602	$ 14,419	$ 14,616	$ 14,505	$ 14,299	$ 14,649	$ 14,506	$ 14,458	$ 14,451	$ 14,451	$ 14,451	$ 14,451	$ 173,857	$ 31,934	123%	72%
State Rev - Other State	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ 1,725						$ 51,725	$ 51,725	-	51725%
State Rev - IRSG	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0%
Federal - Breakfast/Lunch Prg	$ 375,540	$ 17,140	$ -	$ -	$ 52,967	$ 14,203	$ -	$ 101,878	$ 37,870	$ 37,870	$ 37,870	$ 37,870	$ 37,870	$ 375,540	$ -	100%	50%
Federal - CSP	$ 201,875	$ -	$ -	$ 41,591	$ -	$ -	$ -	$ 70,215		$ -			$ 90,069	$ 201,875	$ -	100%	55%
Federal - Title/SPED	$ 451,236	$ 15,696	$ -	$ 57,597	$ 34,866	$ 56,851	$ -	$ 59,156	$ 72,222	$ 72,222	$ 72,222	$ 72,222	$ 72,222	$ 585,278	$ 134,042	130%	50%
Federal - CRRSA Before/After School Prog.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-	0%
Federal - Other	$ -	$ -	$ -	$ -	$ -	$ 40,000	$ -	$ -						$ 40,000	$ 40,000	-	40000%
Total State & Federal Revenue	***$ 6,559,930***	***$ 391,849***	***366,329***	***$ 606,610***	***$ 482,088***	***$ 1,056,431***	***$ 594,777***	***$ 827,751***	***$ 704,869***	***$ 704,792***	***$ 704,792***	***$ 704,792***	***$ 794,861***	***$ 7,939,942***	***$ 1,380,013***	*121%*	***66%***
																	0%
TOTAL REVENUES	**$ 8,187,762**	**$ 460,172**	**$ 466,674**	**$ 976,052**	**$ 533,042**	**$ 1,402,111**	**$ 660,105**	**$ 887,901**	**$ 763,329**	**$ 1,070,713**	**$ 756,018**	**$ 755,359**	**$ 845,961**	**$ 9,577,436**	**$ 1,389,675**	**117%**	**66%**
Expenditures																	
Salaries	$ 4,005,114	$ 265,371	$ 263,001	$ 360,883	$ 337,905	$ 341,035	$ 362,740	$ 349,516	$ 344,306	**$ 344,306**	**$ 359,306**	**$ 359,306**	**$ 359,306**	**$ 4,046,981**	$ 41,867	101%	57%
Benefits	$ 1,297,776	$ 79,945	$ 78,837	$ 103,114	$ 106,940	$ 104,198	$ 107,595	$ 108,858	$ 104,055	$ 104,055	$ 108,588	$ 108,588	$ 108,588	**$ 1,223,362**	$ (74,414)	94%	53%
Staff-Related Costs	$ 45,150	$ 1,995	$ 692	$ 1,656	$ 734	$ 2,095	$ 1,842	$ 2,669	$ 2,086	$ 2,103	$ 2,354	$ 2,479	$ 2,791	**$ 23,496**	$ (21,654)	52%	26%
Instructional Supplies (Materials, Textbooks)	$ 152,269	$ 17,617	$ 25,565	$ 21,326	$ 18,139	$ 5,601	$ 10,471	$ 1,886	$ 10,333	$ 10,333	$ 10,333	$ 10,333	$ 10,333	**$ 152,269**	$ -	100%	66%
Instructional Services (Direct Student)	$ 117,209	$ 8,055	$ 2,874	$ 2,550	$ 20,580	$ 9,347	$ 10,442	$ 18,630	$ 8,946	$ 8,946	$ 8,946	$ 8,946	$ 8,946	**$ 117,209**	$ -	100%	62%
Facility Cost (Lease to LLC)	$ 1,193,086	$ 39,772	$ 186,691	$ 12,062	$ 104,235	$ 10,062	$ 246,177	$ 105,055	$ 103,000	$ 103,000	$ 124,829	$ 124,829	$ 124,829	**$ 1,284,543**	$ 91,457	108%	59%
Occupancy Cost	$ 354,500	$ 17,203	$ 32,634	$ 49,286	$ 32,109	$ 30,763	$ 71,979	$ 30,309	$ 37,755	$ 40,691	$ 41,841	$ 40,778	$ 42,016	**$ 467,363**	$ 112,863	132%	75%
Office & Business	$ 326,043	$ 13,059	$ 29,797	$ 16,652	$ 84,193	$ 25,705	$ 17,389	$ 45,701	$ 20,970	$ 18,144	$ 18,144	$ 18,144	$ 18,144	**$ 326,043**	$ -	100%	71%
School Lunch Program	$ 390,540	$ 275	$ 36,177	$ 640	$ 80,942	$ 54,896	$ 39,382	$ 27,613	$ 27,886	$ 30,682	$ 30,682	$ 30,682	$ 30,682	**$ 390,540**	$ -	100%	61%
Technology	$ 115,690	$ 11,929	$ 10,181	$ 8,130	$ 13,952	$ 815	$ 8,530	$ 6,620	$ 500	$ 6,961	$ 6,501	$ 6,268	$ 5,171	**$ 85,559**	$ (30,131)	74%	52%
Transportation	$ 12,090	$ -	$ 588	$ 1,080	$ -	$ 4,348	$ 1,430	$ -	$ 929	$ 929	$ 929	$ 929	$ 929	**$ 12,090**	$ -	100%	61%
Capital Exp. re: Project	$ 500,000			$ 32,162	$ 45,184	$ 70,578	$ 46,864	$ 7,797	$ 289,000	$ 8,414	$ -	$ -	$ -	**$ 500,000**	$ -	100%	41%
9999 TOTAL EXPENDITURES	**$ 8,509,467**	**$ 455,221**	**$ 667,037**	**$ 609,541**	**$ 844,913**	**$ 659,443**	**$ 924,841**	**$ 704,654**	**$ 949,766**	**$ 678,564**	**$ 712,455**	**$ 711,284**	**$ 711,736**	**$ 8,629,455**	**$ 119,988**	**101%**	**57%**
NET INCOME	**$ (321,706)**	**$ 4,951**	**$ (200,363)**	**$ 366,511**	**$ (311,871)**	**$ 742,668**	**$ (264,736)**	**$ 183,247**	**$ (186,437)**	**$ 392,149**	**$ 43,563**	**$ 44,075**	**$ 134,225**	**$ 947,982**	**$ 1,269,687**		
Starting Cash Balance	$ 2,291,575	$ 2,291,575	$ 2,295,477	$ 2,095,622	$ 2,462,133	$ 2,150,261	$ 2,892,929	$ 2,628,193	$ 2,811,440	$ 2,625,003	$ 3,017,153	$ 3,060,715	$ 3,104,791	$ 2,291,575			
Ending Cash Balance	**$ 1,969,870**	**$ 2,295,477**	**$ 2,095,622**	**$ 2,462,133**	**$ 2,150,261**	**$ 2,892,929**	**$ 2,628,193**	**$ 2,811,440**	**$ 2,625,003**	**$ 3,017,153**	**$ 3,060,715**	**$ 3,104,791**	**$ 3,239,015**	$ 3,239,015			

KEY METRICS	Budget	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Forecast	DESE Annual Dashboard
Days Cash on Hand (inc. capex), forecasted	**84**	**153**	**114**	**130**	**102**	**136**	**115**	**123**	**110**	**127**	**129**	**131**	**137**	**137**	**> 60 days, unrestricted**
Net income margin, %	-3.9%	1.1%	-42.9%	37.6%	-58.5%	53.0%	-40.1%	20.6%	-24.4%	36.6%	5.8%	5.8%	15.9%	9.9%	**Positive**
DESE Fund Balance	23.1%	26.6%	24.3%	28.5%	24.9%	33.5%	30.5%	32.6%	30.4%	35.0%	35.5%	36.0%	37.5%	37.5%	**3% or greater**
Annual Rent / Debt Service	$ 1,193,086													$ 1,284,543	
Debt Service Coverage	**0.73**													**1.74**	**>= 1.1x**
Debt to Asset Ratio	**0.86**	**0.892**	**0.911**	**0.892**	**0.892**	**0.868**	**0.877**	**0.866**	**0.866**	**0.866**	**0.916**	**0.916**	**0.916**		**< 0.9 (Rounded)**
Personnel, % Revenue	64.8%	75.0%	73.2%	47.5%	83.5%	31.8%	71.3%	51.6%	58.7%	41.9%	61.9%	61.9%	55.3%	55.0%	
Rent/Debt Service, % Revenues	14.6%	8.6%	40.0%	1.2%	19.6%	0.7%	37.3%	11.8%	13.5%	9.6%	16.5%	16.5%	14.8%	13.4%	
Facilities (Rent, Utilities, Maint.), % Revenues	18.9%	12.4%	47.0%	6.3%	25.6%	2.9%	48.2%	15.2%	18.4%	13.4%	22.0%	21.9%	156.8%	18.3%	